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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 50/2023- State Tax

Sachivalaya, Gandhinagar, 1st October, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-72) GST-2023/S. 148 (48)GST Cell:- In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment in the notification of the Government of Gujarat, Finance Department No. (GHN-133)GST-2017/S.148(3) TH dated the 15th November, 2017 being Notification No. 66/2017-State Tax, namely:

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures, “other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Joint Secretary to Government.

